



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,881,868.46	1,881,868.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	66,958.66	66,958.66	0.00	0.00	0.00	0.00
22XX Educational Media Services	68,309.73	68,309.73	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,976.23	91,976.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	234,237.72	234,237.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,566.16	12,004.15	16,562.01	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	353,210.68	353,210.68	0.00	0.00	0.00	0.00
27XX Student Transportation Services	230,153.24	196,513.24	0.00	33,640.00	0.00	0.00
31XX Food Services	176,588.61	176,588.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,045.70	6,045.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,433.45	39,433.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,475.70	0.00	0.00	5,475.70	0.00	0.00
Totals	3,182,824.34	3,127,146.63	16,562.01	39,115.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,182,824.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,180,688.19	1,180,688.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	76,004.64	76,004.64	0.00	0.00	0.00	0.00
222X Educational Media Services	40,322.14	40,322.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,446.18	83,446.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	135,769.77	135,769.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,180.10	12,004.15	16,175.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	301,449.10	301,449.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	169,948.09	145,588.09	0.00	24,360.00	0.00	0.00
31XX Food Services	11,923.58	11,923.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	43,552.35	43,552.35	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	143,340.27	143,340.27	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.00	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	111,110.07	0.00	0.00	111,110.07	0.00	0.00
Totals	2,325,734.48	2,174,088.46	16,175.95	135,470.07	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,325,734.48					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0056 Red Lodge Elem	Indirect/Direct	16,562.01 / 3,127,146.63	0.53%		
	LE 0057 Red Lodge H S	Indirect/Direct	16,175.95 / 2,174,088.46	0.74%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0056 Red Lodge Elem	0.0070	0.0085	0.0079	0.0076	0.53%
	0057 Red Lodge H S	0.0095	0.0085	0.0079	0.0076	0.74%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0056 Red Lodge Elem	0.0000	0.0000	0.0000	0.0000	
	0057 Red Lodge H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0056 Red Lodge Elem	0.0070	0.0085	0.0079	0.0076	
	0057 Red Lodge H S	0.0095	0.0085	0.0079	0.0076	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0056 Red Lodge Elem	0.69%	
	0057 Red Lodge H S	0.78%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0244 Red Lodge Public Schools	0.74%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,609,073.00	1,594,146.00	0.00	14,927.00	0.00	0.00
21XX Support Services - Students	106,879.00	106,879.00	0.00	0.00	0.00	0.00
222X Educational Media Services	74,946.00	74,946.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,850.00	170,850.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	110,262.00	110,262.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,857.00	16,452.00	61,405.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	584,565.00	306,586.00	0.00	277,979.00	0.00	0.00
27XX Student Transportation Services	136,346.00	128,011.00	0.00	8,335.00	0.00	0.00
31XX Food Services	139,567.95	139,567.95	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,351.41	33,351.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,276.64	90,688.64	0.00	4,588.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,689.00	0.00	0.00	3,689.00	0.00	0.00
Totals	3,142,663.00	2,771,740.00	61,405.00	309,518.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,142,663.00					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0059 Bridger K-12 Schools	Indirect/Direct	61,405.00 / 2,771,740.00		2.22%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0059 Bridger K-12 Schools	0.0221	0.0314	0.0291	0.0279	2.22%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0059 Bridger K-12 Schools	0.0311	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0059 Bridger K-12 Schools	0.0311	0.0314	0.0291	0.0279	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0059 Bridger K-12 Schools				2.69%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0245 Bridger K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.69%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

05 Carbon 0246 Joliet Public Schools

0060 Joliet Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,440,056.00	1,440,056.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,034.00	3,034.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,865.00	54,865.00	0.00	0.00	0.00	0.00
222X Educational Media Services	32,778.00	32,778.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,204.00	53,204.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	69,870.00	69,870.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,363.00	0.00	60,363.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	170,793.00	170,793.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	212,602.92	120,652.92	0.00	91,950.00	0.00	0.00
31XX Food Services	161,626.00	161,626.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,988.00	26,988.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,147.00	0.00	0.00	1,147.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,331.00	0.00	0.00	8,331.00	0.00	0.00
Totals	2,295,657.92	2,133,866.92	60,363.00	101,428.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,295,657.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	684,668.00	684,668.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	28,604.00	28,604.00	0.00	0.00	0.00	0.00
222X Educational Media Services	41,833.00	41,833.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,127.00	49,127.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,135.00	89,135.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,007.00	0.00	50,007.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	198,341.00	198,341.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	173,716.00	81,766.00	0.00	91,950.00	0.00	0.00
31XX Food Services	16,884.00	16,884.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	111,578.00	111,578.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,493.00	0.00	0.00	5,493.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	87,605.28	0.00	0.00	87,605.28	0.00	0.00
Totals	1,536,991.28	1,301,936.00	50,007.00	185,048.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,536,991.28					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0060 Joliet Elem	Indirect/Direct	60,363.00 / 2,133,866.92	2.83%		
	LE 0061 Joliet H S	Indirect/Direct	50,007.00 / 1,301,936.00	3.84%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0060 Joliet Elem	0.0299	0.0413	0.0404	0.0411	2.83%
	0061 Joliet H S	0.0530	0.0413	0.0404	0.0411	3.84%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	
	0061 Joliet H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0060 Joliet Elem	0.0299	0.0413	0.0404	0.0411	
	0061 Joliet H S	0.0530	0.0413	0.0404	0.0411	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0060 Joliet Elem	3.44%	
	0061 Joliet H S	4.07%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0246 Joliet Public Schools	3.76%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	726,941.65	726,941.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,574.28	21,574.28	0.00	0.00	0.00	0.00
22XX Educational Media Services	65,764.96	65,764.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,408.17	107,408.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	32,125.13	32,125.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,472.62	3,699.42	70,773.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,564.62	153,564.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	181,207.50	85,652.50	0.00	95,555.00	0.00	0.00
31XX Food Services	94,112.83	94,112.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,219.41	6,219.41	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,605.33	43,880.33	0.00	16,725.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,271.52	0.00	0.00	23,271.52	0.00	0.00
Totals	1,547,268.02	1,340,943.30	70,773.20	135,551.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,547,268.02					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0069 Roberts K-12 Schools	Indirect/Direct	70,773.20 / 1,340,943.30	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.28%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0069 Roberts K-12 Schools	0.0532	0.0490	0.0484	0.0474	5.28%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0069 Roberts K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0069 Roberts K-12 Schools	0.0532	0.0490	0.0484	0.0474	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0069 Roberts K-12 Schools				4.77%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0253 Roberts K-12 Schools	Your Preliminary Rate by School System (SS) is:	4.77%	
This same rate is applied to both EL and HS in the same SS			

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0255 Fromberg K-12

0072 Fromberg K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	992,546.27	969,746.27	0.00	22,800.00	0.00	0.00
21XX Support Services - Students	15,478.00	15,478.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	36,365.41	36,365.41	0.00	0.00	0.00	0.00
222X Educational Media Services	33,642.75	33,642.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	88,236.47	88,236.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,823.39	41,823.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,846.25	0.00	46,846.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	227,372.80	227,372.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,048.59	138,548.59	0.00	2,500.00	0.00	0.00
31XX Food Services	105,043.12	105,043.12	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,080.64	16,080.64	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	42,735.53	42,735.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,986.57	0.00	0.00	1,986.57	0.00	0.00
Totals	1,789,205.79	1,715,072.97	46,846.25	27,286.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,789,205.79					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0072 Fromberg K-12	Indirect/Direct	46,846.25 / 1,715,072.97	2.73%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0072 Fromberg K-12	0.0363	0.0346	0.0352	0.0328	2.73%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0072 Fromberg K-12	0.0000	0.0346	0.0000	0.0328	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0072 Fromberg K-12	0.0363	0.0346	0.0352	0.0328	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0072 Fromberg K-12				3.16%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0255 Fromberg K-12	Your Preliminary Rate by School System (SS) is:	3.16%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	682,056.23	682,056.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	21,787.22	21,787.22	0.00	0.00	0.00	0.00
222X Educational Media Services	42,238.90	42,238.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,364.70	51,364.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,935.39	44,935.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,654.74	3,035.25	40,619.49	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,908.82	196,908.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,856.03	28,856.03	0.00	0.00	0.00	0.00
31XX Food Services	103,714.13	103,714.13	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,694.00	18,694.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,465.69	44,465.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	269,708.69	0.00	0.00	269,708.69	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	579.00	0.00	0.00	579.00	0.00	0.00
Totals	1,548,963.54	1,238,056.36	40,619.49	270,287.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,548,963.54					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0076 Belfry K-12 Schools	Indirect/Direct	40,619.49 / 1,238,056.36	3.28%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0076 Belfry K-12 Schools	0.0349	0.0296	0.0324	0.0308	3.28%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0076 Belfry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0076 Belfry K-12 Schools	0.0349	0.0296	0.0324	0.0308	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0076 Belfry K-12 Schools				3.05%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0257 Belfry K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.05%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

05 Carbon 1069 Luther Elementary

1231 Luther Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	172,231.20	172,231.20	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,753.28	1,753.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,770.54	23,770.54	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	38,526.22	38,526.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,494.93	29,494.93	0.00	0.00	0.00	0.00
31XX Food Services	29,022.15	29,022.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	579.00	0.00	0.00	579.00	0.00	0.00
Totals	295,377.32	294,798.32	0.00	579.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	295,377.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A	LE 1231 Luther Elem	Indirect/Direct	0.00 / 294,798.32	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1231 Luther Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1069 Luther Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.